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November 1, 2007

Hon. P. Kevin Castel  
United States District Judge  
Southern District of New York  
500 Pearl Street  
New York, New York 10007

RE: *Securities and Exchange Commission v. Smart Online, Inc., et al.*  
07 Civ. 7960 (PKC)

Dear Judge Castel:

We represent Dennis Michael Nouri, a defendant in the above-captioned civil action, in connection with criminal charges pending against him in *United States v. Dennis Michael Nouri, et al.*, 07 Mag. 1257.

We write to inform the Court that Dennis Michael Nouri does not object to the Government's motion to intervene and seek a stay of discovery in this action in light of the pending criminal matter.

Respectfully submitted,



Douglas M. Tween

DMT/ck

cc: AUSA Reed Michael Brodsky (via e-mail)  
Sheldon Mui, Securities and Exchange Commission (via e-mail)

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By Electronic Filing  
and By Mail